ABSTRACT OF THE DISCLOSURE

A magnetic recording medium comprises a back coat layer containing carbon black and alumina as non-magnetic powder. The relationship between the abrasivity (y) in microns of the back coat layer and the alumina content (x) parts by weight to 100 parts by weight of non-magnetic powder excluding alumina satisfies four equations $y \leqq 4.6x + 12.2$, $y \geqq 4.1x + 10.8$, $y \geqq 13$, $y \leqq 17$. The abrasivity is measured such that an edge of a prismatic Sendust bar is pushed perpendiculary onto the back coat layer such that the magnetic recording medium is pressed at an approaching angle of 12 degree, and the magnetic recording medium is supported by a tension of 0.526 N/cm per unit width and a 50-m length thereof is moved back and forth one time over the Sendust bar at a running speed of 0.3 m/s.